

CHAPTER 7

STATEMENT OF BUDGETARY RESOURCES★0701 FORMATS FOR THE STATEMENT OF BUDGETARY RESOURCES**Department of Defense****[Reporting Entity]****COMBINED STATEMENT OF BUDGETARY RESOURCES****For the year ending September 30, 1999****(\$ in Thousands)****FY
1999****BUDGETARY RESOURCES:**

1. Budget Authority	\$ 55,555,555
2. Unobligated Balance - Beginning of Period	333,333
3. Net Transfers Prior-Year Balance, Actual (+/-)	(111,111)
4. Spending Authority from Offsetting Collections	444,444
5. Adjustments (+/-)	<u>(222,222)</u>
6. Total Budgetary Resources	<u>\$ 55,999,999</u>

STATUS OF BUDGETARY RESOURCES:

7. Obligations Incurred	\$ 54,666,666
8. Unobligated Balances - Available	1,111,111
9. Unobligated Balances - Not Available	<u>222,222</u>
10. Total, Status of Budgetary Resources	<u>\$ 55,999,999</u>

OUTLAYS:

11. Obligations Incurred	\$ 54,666,666
12. Less: Spending Authority From Offsetting Collections and Adjustments	(555,555)
13. Obligated Balance, Net - Beginning of Period	33,333,333
14. Obligated Balance Transferred, Net	111,111
15. Less: Obligated Balance, Net - End of Period	<u>(22,222,222)</u>
16. Total Outlays	<u>\$ 65,333,333</u>

Additional information included in Note 18.

The accompanying notes are an integral part of these statements.

Figure 7-1

Department of Defense [Reporting Entity] COMBINING STATEMENT OF BUDGETARY RESOURCES For the year ending September 30, 1999 (\$ in Thousands)					
	Sub-Entity A	Sub-Entity B	Other Sub-Entities	Combined Total	
BUDGETARY RESOURCES:					
1. Budget Authority	\$ 456,666	\$ 456,666	\$ 456,666	\$ 1,369,998	
2. Unobligated Balance – Beginning of Period	111,111	111,111	111,111	333,333	
3. Net Transfers Prior – Year Balance, Actual (+/-)	111,111	111,111	111,111	333,333	
4. Spending Authority from Offsetting Collections	111,111	111,111	111,111	333,333	
5. Adjustments (+/-)	111,111	111,111	111,111	333,333	
6. Total Budgetary Resources	\$ 444,444	\$ 444,444	\$ 444,444	\$ 1,333,332	
STATUS OF BUDGETARY RESOURCES:					
7. Obligations Incurred	\$ 111,111	\$ 111,111	\$ 111,111	\$ 333,333	
8. Unobligated Balances – Available	111,111	111,111	111,111	333,333	
9. Unobligated Balances – Not Available	111,111	111,111	111,111	333,333	
10. Total, Status of Budgetary Resources	\$ 333,333	\$ 333,333	\$ 333,333	\$ 999,999	
OUTLAYS:					
11. Obligations Incurred	\$ 456,666	\$ 456,666	\$ 456,666	\$ 1,369,998	
12. Less: Spending Authority From Offsetting Collections and Adjustments	(111,111)	(111,111)	(111,111)	(333,333)	
13. Obligated Balance, Net – Beginning of Period	111,111	111,111	111,111	333,333	
14. Obligated Balance Transferred, Net	333,333	333,333	333,333	999,999	
15. Less: Obligated Balance, Net – End of Period	(111,111)	(111,111)	(111,111)	(333,333)	
16. Total Outlays	\$ 222,222	\$ 222,222	\$ 222,222	\$ 666,666	
Additional Information included in Note 18.					
The accompanying notes are an integral part of these statements.					

Figure 7-2

**ILLUSTRATION OF RELATED LINES
ON THE STATEMENT OF BUDGETARY RESOURCES
AND THE REPORT ON BUDGET EXECUTION (SF-133)**

STATEMENT OF BUDGETARY RESOURCES		REPORT ON BUDGET EXECUTION (SF-133)	
Line	Title	Line	Title
1	Budget Authority	1	Budget Authority
2	Unobligated Balance – Beginning of Period	2A	Unobligated Balance – Beginning of Period
3	Net Transfers Prior-Year Balance, Actual	2B	Net Transfers Prior-Year Balance, Actual
4	Spending Authority from Offsetting Collections	3	Spending Authority for Offsetting Collections (Gross)
5	Adjustments	4	Recoveries of Prior Year Obligations
		5	Temporarily Not Available
		6	Permanently Not Available
6	Total Budgetary Resources	7	Total Budgetary Resources
7	Obligations Incurred	8	Obligations Incurred
8	Unobligated Balances – Available	9	Unobligated Balance
9	Unobligated Balances – Not Available	10	Unobligated Balance Not Available
10	Total, Status of Budgetary Resources	11	Total Budgetary Resources
11	Obligations Incurred	8	Obligations Incurred
12	Less: Spending Authority From Offsetting Collections and Adjustments	3A	Earned (Collections and Receivable from Federal Sources)
		3B	Changes in Unfilled Customer Orders
		3D	Transfers from Trust Funds
		4A	Actual (Recoveries of Prior Year Obligations)
13	Obligated Balance, Net – Beginning of Period	12	Obligated Balance, Net as of October 1
14	Obligated Balance Transferred, Net	13	Obligated Balance Transferred, Net
15	Less: Obligated Balance, Net – End of Period	14	Obligated Balance, Net, End of Period
16	Total Outlays	15	Outlays

Table 7-1

070101. Footnote Disclosure. Any material differences should be noted and fully explained between amounts reported on the financial statements and budgetary reports as a result of the DoD FMR Appendix B, Reconciliation Requirements Statements, Section II. Reconciliation Requirements for the Statement of Budgetary Resources and the Report on Budget Execution (SF-133) (General Fund and Working Capital fund Reporting Entities). Footnote 18 shall provide material disclosures for the Statement of Budgetary Resources.

0702 INSTRUCTIONS FOR THE STATEMENT OF BUDGETARY RESOURCES

070201. General Instructions for the Preparation of the Statement of Budgetary Resources. In addition to the narrative below see the general ledger crosswalk in paragraph No. 0703 for a description of the accounts and attributes applied to each line item.

★A. The Statement of Budgetary Resources and the related disclosures provide information about how budgetary resources were made available, as well as their status at the end of the period. This statement is divided into three general sections: Budgetary Resources, Status of Budgetary Resources, and Outlays. This statement shall be prepared by reporting entities whose financing comes wholly or partially from budgetary resources. The Statement of Budgetary Resources shall be aggregated to reflect all the activity of the reporting entity for the year covered by the financial statement. Prior year information shall be presented to allow the reader to make appropriate comparisons with prior periods (required for FY 2000). The pre-closing trial balance figures should be the basis for each line item. The Office of Management and Budget (OMB) does not require consolidated and consolidating statements of budgetary resources through FY 1999 and the Department of Defense (DoD) has elected to prepare combined and combining statements for FY 1999. The statements will be appropriately titled combined and combining. Formats are displayed using notional data to assist the user. In addition, because the Department has elected to prepare combined and combining statements for FY 1999, disclose in Note 18, "Other Information," that intra-entity transactions have not been eliminated.

★B. Monitoring of budget execution is at the individual appropriation account level for DoD Component reporting entities. Budgetary information shall be aggregated for the combined Statement of Budgetary Resources principal statements. Budgetary information shall be disaggregated for each of the reporting entity's combining statement by major budget account groups and presented in the Required Supplementary Information section of the financial statements (see Chapter 12 of this Volume). Small budget accounts are aggregated in the supplementary information combining statement in an "Other General Funds Accounts" category.

★C. Recognition and measurement of budgetary information reported on this statement shall be based on budget terminology, definitions, and guidance in OMB Circular A-34, "Instructions on Budget Execution," dated November 1997. That Circular defines the terms shown in this statement. The statement illustrates in condensed form the information that Circular A-34 requires to be reported on the Report on Budget Execution (SF-133). For purposes of illustration only, a statement has been included in Table 7-1 to show the corresponding line numbers from Statement of Budgetary Resources to the SF-133.

070202. Instructions for the Preparation of the Statement of Budgetary Resources.

A. Budgetary Resources – Lines 1 through 6. This section of the statement is designed to present the total budgetary resources available to the reporting entity during the past fiscal year. These include new budget authority, obligation limitations, direct spending authority, unobligated balances at the beginning of the period or transferred in during the period,

spending authority from offsetting collections, and any adjustments to budgetary resources. The lines identified on the Statement of Budgetary Resources are a summarization of various lines of data identified on the SF-133. Additional guidance for the SF-133 is contained in OMB Circular No. A-34, dated November 1997. This guidance shall be referenced to obtain detailed explanations for data that is included in the lines identified in this section of the Statement of Budgetary Resources.

1. Budget Authority – Line 1. Include amounts for appropriations, borrowing authority, contract authority, net transfers (current year authority realized), and other amounts for indefinite appropriations available under existing law.

★2. Unobligated Balance, Beginning of Period – Line 2. Include the available, unobligated balance brought forward from prior fiscal years as of October 1 of the current fiscal year.

★3. Net Transfers Prior-Year Balance, Actual (+/-) – Line 3. Include also the unobligated balance of prior year budget authority actually transferred to (+) or from (-) the account and include current estimate of any balances transferred to (+) or from (-) the account under existing legislation.

4. Spending Authority from Offsetting Collections – Line 4. This line includes earnings, changes in unfilled customer orders, and transfers from trust funds.

★5. Adjustment – Line 5. Include amounts for recoveries of prior year obligations (actual and anticipated), amounts temporarily not available for obligation pursuant to the specific provision of the public law, prior year rescissions, and amounts for resources permanently not available.

★6. Total Budgetary Resources – Line 6. Sum of lines 1 through 5.

★B. Status of Budgetary Resources – Lines 7 through 10. This section of the statement is designed to display information about the status of budgetary resources at the end of the period. It consists of the obligations incurred, the unobligated balances at the end of the period that remain available, and unobligated balances at the end of the period that are unavailable. The total amount displayed for the status of budgetary resources shall equal the total budgetary resources available to the reporting entity as of the reporting date. The lines identified on the Statement of Budgetary Resources are a summarization of various lines of data identified on the SF-133.

★1. Obligations Incurred – Line 7. This line includes direct obligations and obligations financed from offsetting collections.

2. Unobligated Balances, Available – Line 8. Include amounts apportioned, exempt from apportionment, and other unobligated balances, available.

3. Unobligated Balances Not Available – Line 9. Include amounts apportioned for subsequent periods, deferred, withheld pending rescission, and other unobligated balances not available.

4. Total, Status of Budgetary Resources – Line 10. Sum of lines 7 through 9.

★C. Outlays – Lines 11 through 16. This section of the statement displays total outlays and reconciles obligations incurred to total outlays by displaying spending authority from offsetting collections, obligated balances at the beginning of the period, obligated balances transferred, and obligated balances at the end of the period. The lines identified on the Statement of Budgetary Resources are a summarization of various lines of data identified on the SF-133.

★1. Obligations Incurred – Line 11. Include amount identified on line 7 of this statement.

★2. Less: Spending Authority From Offsetting Collections and Adjustments – Line 12. This line includes spending authority from offsetting collections and adjustments that is earned, changes in unfilled customer orders, transfers from trust funds, and the actual amounts recovered from prior year obligations.

3. Obligated Balance, Net, Beginning of the Period – Line 13. This amount shall include the net amount of all unpaid obligations as of October 1 of the current fiscal year. This line should equal line 14 of the final SF-133 of the preceding fiscal year.

4. Obligated Balance Transferred, Net – Line 14. Include the net amount of all unpaid obligations actually transferred to (+) or from (-) the account during the current fiscal year.

★5. Less: Obligated Balance, Net, End of Period – Line 15. This line represents the net amount of all unpaid obligations being carried forward to the subsequent period, which includes accounts receivable, unfilled customer orders, undelivered orders, and accounts payable.

6. Total Outlays – Line 16. Sum of lines 11 through 15.

0703 GENERAL LEDGER CROSSWALK FOR THE STATEMENT OF BUDGETARY RESOURCES**070301. General Instructions for the General Ledger Crosswalk.**

A. This section provides a crosswalk from the U.S. Government Standard General Ledger (USGSL) accounts for the Statement of Budgetary Resources.

★B. The crosswalk lists the individual applicable posting accounts. Posting accounts are those which receive the original entry(s) of a transaction, as opposed to summary accounts which subtotal (or total) the balances of specified posting accounts.

★C. The lines on the financial statement that require calculations do not cite the USGSL account. This information is provided for each referenced line that is included in that calculation.

070302. General Ledger Crosswalk for the Statement of Budgetary Resources. The following provides an explanation of the information included in the columns of the crosswalk (all balances are preclosing balances, except where noted):

A. Column (1) represents the line number on the statement.

B. Column (2) identifies the title of the line number on the statement.

C. Column (3) reflects the USGSL account numbers included on each line of the statement.

D. Column (4) identifies the title of the general ledger account.

E. Column (5) indicates the balance or value selected for each account (E = End of period balance, B = Beginning of period balance, E-B = End of period balance less the beginning of period balance).

★F. Column (6) additional information to be used in developing the presentation of the identified data. Z = Account balance for this account should be reduced to zero prior to the preparation of the preclosing trial balance used to prepare this statement at year end.

(1)	(2)	(3)	(4)	(5)	(6)
Line No.	Statement of Budgetary Resources Line Title	Account No.	Account Title	Trial Bal.	Additional Detail Required
	BUDGETARY RESOURCES:				
1.	Budget Authority	4111	Debt Liquidation Appropriations	E	
		4112	Deficiency Appropriations	E	
		4115	Loan Subsidy Appropriation – Definite – Current	E	
		4116	Entitlement Loan Subsidy Appropriation – Indefinite	E	
		4117	Loan Administrative Expense Appropriation – Definite – Current	E	
		4118	Reestimated Discretionary Loan Subsidy Appropriation – Indefinite – Permanent	E	
		4119	Other Appropriations Realized	E	
		4121	Loan Subsidy Appropriation – Indefinite – Current	E	
		4150	Reappropriations	E	
★		4391	Adjustments to Indefinite No-Year Authority	E	
		4392	Rescissions – Current Year	E	Appropriations.
★		4042	Estimated Borrowing Authority - Indefinite	E	Z
		4141	Current Year Borrowing Authority Realized – Definite	E	
		4142	Current Year Borrowing Authority Realized – Indefinite	E	
		4392	Rescissions – Current Year	E	Borrowing Authority.
★		4032	Anticipated Contract Authority	E	Z
		4131	Current Year Contract Authority Realized – Definite	E	

Table 7-2

(1)	(2)	(3)	(4)	(5)	(6)
Line No.	Statement of Budgetary Resources Line Title	Account No.	Account Title	Trial Bal.	Additional Detail Required
1.	Budget Authority (Cont.)	4132	Current Year Contract Authority Realized – Indefinite	E	Contract Authority.
		4392	Rescissions – Current Year	E	
		4170	Transfers – Current Year Authority	E	
		4175	Allocation Transfers	E	
★		4120	Appropriations Anticipated – Indefinite	E	Z
★		4160	Anticipated Transfers – Current Year Authority	E	Z
★		4165	Anticipated Allocation Transfers	E	Z
2.	Unobligated Balance - Beginning of Period	4139	Contract Authority Carried Forward	B	Z
		4149	Borrowing Authority Carried Forward	B	
★		4180	Anticipated Transfers – Prior Year Authority	E	
		4201	Total Actual Resources – Collected	B	
★		4221	Unfilled Customer Orders – Without Advance	B	
★		4222	Unfilled Customer Orders – With Advance	B	
★		4225	Appropriation Trust Fund Expenditure Transfers – Receivable	B	
		4251	Reimbursements and Other Income Earned – Receivable	B	
		4281	Actual Program Fund Subsidy Receivable – Definite – Current	B	
		4282	Actual Program Fund Subsidy Receivable – Indefinite – Permanent	B	
		4283	Interest Receivable from Treasury	B	
		4284	Actual Program Fund Subsidy Receivable - Indefinite – Current	B	
		4285	Receivable from the Liquidating Fund	B	
		4286	Receivable from the Financing Fund	B	

Table 7-2 (Cont.)

(1)	(2)	(3)	(4)	(5)	(6)
Line No.	Statement of Budgetary Resources Line Title	Account No.	Account Title	Trial Bal.	Additional Detail Required
2. ★	Unobligated Balance - Beginning of Period (Cont.)	4287 4801 4802 4901	Other Federal Receivables Undelivered Orders – Unpaid Undelivered Orders – Paid Expended Authority – Unpaid	B B B B	
★			THE TOTAL OF THE 17 ACCOUNTS ABOVE (LEAVE OUT 4180) MUST EQUAL THE TOTAL OF THE 4 ACCOUNTS BELOW.		
★		4395	Authority Unavailable Pursuant to Public Law – Temporary	B	
★		4450	Unapportioned Authority – Available	B	
★		4620	Other Funds Available for Commitment/Obligation	B	
★		4650	Allotments – Expired Authority	B	
★3.	Net Transfers Prior-Year Balance, Actual	4190	Transfers – Prior Year Budgetary Resources, Actual	E	
4.	Spending Authority from Offsetting Collections	4252 4261 4262 4263 4264 4265 4266 4271 4272	Reimbursements and Other Income Earned – Collected Actual Collection of Fees Actual Collection of Loan Principal Actual Collection of Loan Interest Actual Collection of Rent Actual Collections from Sale of Foreclosed Property Other Actual Collections – Non-Federal Actual Program Fund Subsidy Collected – Definite – Current Actual Program Fund Subsidy Collected – Indefinite – Permanent	E E E E E E E E E	

Table 7-2 (Cont.)

(1)	(2)	(3)	(4)	(5)	(6)
Line No.	Statement of Budgetary Resources Line Title	Account No.	Account Title	Trial Bal.	Additional Detail Required
4.	Spending Authority from Offsetting Collections (Cont.)	4273	Interest Collected from Treasury	E	
		4274	Actual Program Fund Subsidy Collected – Indefinite – Current	E	
		4275	Actual Collections from Liquidating Fund	E	
		4276	Actual Collections from Financing Fund	E	
		4277	Other Actual Collections – Federal	E	
		4872	Downward Adjustments of Prior Year Paid Undelivered Orders Refunds Collected	E	
		4972	Downward Adjustments of Prior Year Paid Expended Authority Refunds Collected	E	
		4251	Reimbursements and Other Income Earned – Receivable	E-B	
		4281	Actual Program Fund Subsidy Receivable – Definite – Current	E-B	
		4282	Actual Program Fund Subsidy Receivable-Indefinite-Permanent	E-B	
		4283	Interest Receivable from Treasury	E-B	
		4284	Actual Program Fund Subsidy Receivable – Indefinite – Current	E-B	
		4285	Receivable from the Liquidating Fund	E-B	
		4286	Receivable from the Financing Fund	E-B	
		4287	Other Federal Receivables	E-B	
★		4221	Unfilled Customer Orders – Without Advance	E-B	In year of expiration, final statements report obligated amount only.
★		4222	Unfilled Customer Orders – With Advance	E-B	In year of expiration, final statements report obligated amount only.

Table 7-2 (Cont.)

(1)	(2)	(3)	(4)	(5)	(6)
Line No.	Statement of Budgetary Resources Line Title	Account No.	Account Title	Trial Bal.	Additional Detail Required
★4.	Spending Authority from Offsetting Collection (Cont.)	4060	Anticipated Collections from Non-Federal Sources	E	Debit balances. Z
★		4070	Anticipated Collections from Federal Sources	E	Debit balances. Z
		4210	Anticipated Reimbursements and Other Income	E	Debit balances. Z
		4255	Appropriation Trust Fund Expenditure Transfers – Collected	E	
★		4215	Anticipated Appropriated Trust Fund Expenditure Transfers	E	Z
		4225	Appropriation Trust Fund Expenditure Transfers – Receivable	E-B	
★5.	Adjustments	4310	Anticipated Recoveries of Prior Year Obligations	E	Unexpired accounts only. Debit Balances. Z
		4871	Downward Adjustments of Prior Year Unpaid Undelivered Orders	E	
		4971	Downward Adjustments of Prior Year Unpaid Expended Authority	E	
		4395	Authority Unavailable Pursuant to Public Law – Temporary	E	
		4350	Canceled Authority	E	
		4393	Rescissions – Prior Year	E	
		4147	Actual Payments to Treasury	E	
★		4133	Actual Adjustments to Contract Authority	E	
		4143	Actual Reductions to Borrowing Authority	E	
		4396	Authority Permanently Not Available Pursuant to Public Law	E	

Table 7-2 (Cont.)

(1)	(2)	(3)	(4)	(5)	(6)
Line No.	Statement of Budgetary Resources Line Title	Account No.	Account Title	Trial Bal.	Additional Detail Required
★5.	Adjustments (Cont.)	4034	Anticipated Reductions to Contract Authority	E	Z
★		4044	Anticipated Reductions to Borrowing Authority	E	Z
		4047	Anticipated Payments to Treasury	E	Z
6.	Total Budgetary Resources		Sum of Lines 1 through 5		
	STATUS OF BUDGETARY RESOURCES:				
7.	Obligations Incurred	4801	Undelivered Orders – Unpaid	E-B	Category A. Direct.
		4802	Undelivered Orders – Paid	E-B	Category A. Direct.
		4881	Upward Adjustments of Prior Year Unpaid Undelivered Orders	E	Category A. Direct.
		4882	Upward Adjustments of Prior Year Paid Undelivered Orders	E	Category A. Direct.
		4901	Expended Authority – Unpaid	E-B	Category A. Direct.
		4902	Expended Authority – Paid	E	Category A. Direct.
		4981	Upward Adjustments of Prior Year Unpaid Expended Authority	E	Category A. Direct.
★		4982	Upward Adjustments of Prior Year Paid Expended Authority	E	Category A. Direct. Through current period.
		4801	Undelivered Orders – Unpaid	E-B	Category B. Direct.
		4802	Undelivered Orders – Paid	E-B	Category B. Direct.

Table 7-2 (Cont.)

(1)	(2)	(3)	(4)	(5)	(6)
Line No.	Statement of Budgetary Resources Line Title	Account No.	Account Title	Trial Bal.	Additional Detail Required
7.	Obligations Incurred (Cont.)	4881	Upward Adjustments of Prior Year Unpaid Undelivered Orders	E	Category B. Direct.
		4882	Upward Adjustments of Prior Year Paid Undelivered Orders	E	Category B. Direct.
		4901	Expended Authority – Unpaid	E-B	Category B. Direct.
		4902	Expended Authority – Paid	E	Category B. Direct.
		4981	Upward Adjustments of Prior Year Unpaid Expended Authority	E	Category B. Direct.
		4982	Upward Adjustments of Prior Year Paid Expended Authority	E	Category B. Direct.
		4801	Undelivered Orders – Unpaid	E-B	Direct. Not subject to apportionment.
		4802	Undelivered Orders – Paid	E-B	Direct. Not subject to apportionment.
		4881	Upward Adjustments of Prior Year - Unpaid Undelivered Orders	E	Direct. Not subject to apportionment.
		4882	Upward Adjustments of Prior Year - Paid Undelivered Orders	E	Direct. Not subject to apportionment.
		4901	Expended Authority – Unpaid	E-B	Direct. Not subject to apportionment.
		4902	Expended Authority – Paid	E	Direct. Not subject to apportionment.
		4981	Upward Adjustments of Prior Year Unpaid Expended Authority	E	Direct. Not subject to apportionment.
		4982	Upward Adjustments of Prior Year Paid Expended Authority	E	Direct. Not subject to apportionment.
		4801	Undelivered Orders – Unpaid	E-B	Reimbursable.
		4802	Undelivered Orders – Paid	E-B	Reimbursable.

Table 7-2 (Cont.)

(1)	(2)	(3)	(4)	(5)	(6)
Line No.	Statement of Budgetary Resources Line Title	Account No.	Account Title	Trial Bal.	Additional Detail Required
7.	Obligations Incurred (Cont.)	4881	Upward Adjustments of Prior Year Unpaid Undelivered Orders	E	Reimbursable.
		4882	Upward Adjustments of Prior Year Paid Undelivered Orders	E	Reimbursable.
		4901	Expended Authority – Unpaid	E-B	Reimbursable.
		4902	Expended Authority – Paid	E	Reimbursable.
		4981	Upward Adjustments of Prior Year Unpaid Expended Authority	E	Reimbursable.
		4982	Upward Adjustments of Prior Year Paid Expended Authority	E	Reimbursable.
★8.	Unobligated Balances - Available	4510	Apportionments	E	Through current period.
		4610	Allotments – Realized Resources	E	
		4700	Commitments	E	
★		4590	Apportionments – Unavailable	E	Anticipated. Available for obligation when resource is collected.
		4620	Other Funds Available for Commitment/Obligation Use only with prior Office of Under Secretary of Defense (Comptroller) (OUSD(C)) approval	E	
★9.	Unobligated Balances	4510	Apportionments	E	Subsequent periods.
★	- Not Available	4590	Apportionments – Unavailable	E	Anticipated. Subsequent periods.
		4430	Unapportioned Authority – OMB Deferral	E	
		4420	Unapportioned Authority – Pending Rescission	E	
★		4060	Anticipated Collections from Non-Federal Sources	E	Unexpired accounts only. Credit balances. Z

Table 7-2 (Cont.)

(1)	(2)	(3)	(4)	(5)	(6)
Line No.	Statement of Budgetary Resources Line Title	Account No.	Account Title	Trial Bal.	Additional Detail Required
★9.	Unobligated Balances – Not Available (Cont.)	4070	Anticipated Collections from Federal Sources	E	Unexpired accounts only. Credit balances. Z
★		4210	Anticipated Reimbursements and Other Income	E	Unexpired accounts only. Credit balances. Z
★		4310	Anticipated Recoveries of Prior Year Obligations	E	Unexpired accounts only. Credit balances. Z
★		4450	Unapportioned Authority – Available	E	
★		4630	Funds Not Available for Commitment/Obligation	E	
★		4650	Allotments – Expired Authority	E	Expired accounts only.
★10.	Total Status of Budgetary Resources		Sum of Lines 7 through 9		
	OUTLAYS:				
11.	Obligations Incurred	4801	Undelivered Orders – Unpaid	E-B	Category A. Direct.
		4802	Undelivered Orders – Paid	E-B	Category A. Direct.
		4881	Upward Adjustments of Prior Year Unpaid Undelivered Orders	E	Category A. Direct.
		4882	Upward Adjustments of Prior Year Paid Undelivered Orders	E	Category A. Direct.
		4901	Expended Authority – Unpaid	E-B	Category A. Direct.
		4902	Expended Authority – Paid	E	Category A. Direct.
		4981	Upward Adjustments of Prior Year Unpaid Expended Authority	E	Category A. Direct.

Table 7-2 (Cont.)

(1)	(2)	(3)	(4)	(5)	(6)
Line No.	Statement of Budgetary Resources Line Title	Account No.	Account Title	Trial Bal.	Additional Detail Required
11.	Obligations Incurred (Cont.)	4982	Upward Adjustments of Prior Year Paid Expended Authority	E	Category A. Direct.
		4801	Undelivered Orders – Unpaid	E-B	Category B. Direct.
		4802	Undelivered Orders – Paid	E-B	Category B. Direct.
		4881	Upward Adjustments of Prior Year Unpaid Undelivered Orders	E	Category B. Direct.
		4882	Upward Adjustments of Prior Year Paid Undelivered Orders	E	Category B. Direct.
		4901	Expended Authority – Unpaid	E-B	Category B. Direct.
		4902	Expended Authority – Paid	E	Category B. Direct.
		4981	Upward Adjustments of Prior Year Unpaid Expended Authority	E	Category B. Direct.
		4982	Upward Adjustments of Prior Year Paid Expended Authority	E	Category B. Direct.
		4801	Undelivered Orders – Unpaid	E-B	Direct. Not subject to apportionment.
		4802	Undelivered Orders – Paid	E-B	Direct. Not subject to apportionment.
		4881	Upward Adjustments of Prior Year Unpaid Undelivered Orders	E	Direct. Not subject to apportionment.
		4882	Upward Adjustments of Prior Year Paid Undelivered Orders	E	Direct. Not subject to apportionment.
		4901	Expended Authority – Unpaid	E-B	Direct. Not subject to apportionment.

Table 7-2 (Cont.)

(1)	(2)	(3)	(4)	(5)	(6)
Line No.	Statement of Budgetary Resources Line Title	Account No.	Account Title	Trial Bal.	Additional Detail Required
11.	Obligations Incurred (Cont.)	4902	Expended Authority – Paid	E	Direct. Not subject to apportionment.
		4981	Upward Adjustments of Prior Year Unpaid Expended Authority	E	Direct. Not subject to apportionment.
		4982	Upward Adjustments of Prior Year Paid Expended Authority	E	Direct. Not subject to apportionment.
		4801	Undelivered Orders – Unpaid	E-B	Reimbursable.
		4802	Undelivered Orders – Paid	E-B	Reimbursable.
		4881	Upward Adjustments of Prior Year Unpaid Undelivered Orders	E	Reimbursable.
		4882	Upward Adjustments of Prior Year Paid Undelivered Orders	E	Reimbursable.
		4901	Expended Authority – Unpaid	E-B	Reimbursable.
		4902	Expended Authority – Paid	E	Reimbursable.
		4981	Upward Adjustments of Prior Year Unpaid Expended Authority	E	Reimbursable.
		4982	Upward Adjustments of Prior Year Paid Expended Authority	E	Reimbursable.
12.	Less: Spending Authority from Offsetting Collections and Adjustments	4252	Reimbursements and Other Income Earned – Collected	E	
		4261	Actual Collection of Fees	E	
		4262	Actual Collection of Loan Principal	E	
		4263	Actual Collection of Loan Interest	E	
		4264	Actual Collection of Rent	E	
		4265	Actual Collections from Sale of Foreclosed Property	E	
		4266	Other Actual Collections – Non-Federal	E	
		4271	Actual Program Fund Subsidy Collected – Definite – Current	E	

Table 7-2 (Cont.)

(1)	(2)	(3)	(4)	(5)	(6)		
Line No.	Statement of Budgetary Resources Line Title	Account No.	Account Title	Trial Bal.	Additional Detail Required		
★12.	Less: Spending Authority from Offsetting Collections and Adjustments (Cont.)	4272	Actual Program Fund Subsidy Collected – Indefinite – Permanent	E			
		4273	Interest Collected from Treasury	E			
		4274	Actual Program Fund Subsidy Collected – Indefinite – Current	E			
		4275	Actual Collections from Liquidating Fund	E			
		4276	Actual Collections from Financing Fund	E			
		4277	Other Actual Collections – Federal	E			
		4872	Downward Adjustments of Prior Year Paid Undelivered Orders Refunds Collected	E			
		4972	Downward Adjustments of Prior Year Paid Expended Authority Refunds Collected	E			
		4251	Reimbursements and Other Income Earned - Receivable	E-B			
		4281	Actual Program Fund Subsidy Receivable - Definite – Current	E-B			
		4282	Actual Program Fund Subsidy Receivable - Indefinite – Permanent	E-B			
		4283	Interest Receivable from Treasury	E-B			
		4284	Actual Program Fund Subsidy Receivable - Indefinite – Current	E-B			
		4285	Receivable from the Liquidating Fund	E-B			
		4286	Receivable from the Financing Fund	E-B			
		4287	Other Federal Receivables	E-B			
		★	4222	Unfilled Customer Orders With Advance		E-B	In year of expiration, final statement reports obligated amounts only.
			4221	Unfilled Customer Orders Without Advance		E-B	In year of expiration, final statement reports obligated amount only.

Table 7-2 (Cont.)

(1)	(2)	(3)	(4)	(5)	(6)
Line No.	Statement of Budgetary Resources Line Title	Account No.	Account Title	Trial Bal.	Additional Detail Required
★12.	Less: Spending Authority from Offsetting Collections and Adjustments (Cont.)	4255	Appropriation Trust Fund Expenditure Transfers – Collected	E	Z
		4215	Anticipated Appropriated Trust Fund Expenditure Transfers	E	
		4225	Appropriation Trust Fund Expenditure Transfers – Receivable	E-B	
		4871	Downward Adjustments of Prior Year Unpaid Undelivered Orders	E	
		4971	Downward Adjustments of Prior Year Unpaid Expended Authority	E	
★13.	Obligated Balance, Net – Beginning of the Period	4221	Unfilled Customer Orders Without Advance	B	
		4225	Appropriation Trust Fund Expenditure Transfers – Receivable	B	
		4251	Reimbursements and Other Income Earned – Receivable	B	
		4281	Actual Program Fund Subsidy Receivable - Definite – Current	B	
		4282	Actual Program Fund Subsidy Receivable - Indefinite – Permanent	B	
		4283	Interest Receivable from Treasury	B	
		4284	Actual Program Fund Subsidy Receivable - Indefinite – Current	B	
		4285	Receivable from the Liquidating Fund	B	
		4286	Receivable from the Financing Fund	B	
		4287	Other Federal Receivables	B	
		4801	Undelivered Orders – Unpaid	B	
		4901	Expended Authority – Unpaid	B	

Table 7-2 (Cont.)

(1)	(2)	(3)	(4)	(5)	(6)
Line No.	Statement of Budgetary Resources Line Title	Account No.	Account Title	Trial Bal.	Additional Detail Required
14.	Obligated Balance Transferred, Net	4831	Undelivered Orders, Transferred - Unpaid	E	
15.	Less: Obligated Balance, Net - End of Period	4225	Appropriation Trust Fund Expenditure	E	
		4251	Transfers – Receivable	E	
			Reimbursements and Other Income	E	
			Earned – Receivable	E	
		4281	Actual Program Fund Subsidy Receivable - Definite – Current	E	
		4282	Actual Program Fund Subsidy Receivable - Indefinite – Permanent	E	
		4283	Interest Receivable from Treasury	E	
		4284	Actual Program Fund Subsidy Receivable - Indefinite – Current	E	
		4285	Receivable from the Liquidating Fund	E	
		4286	Receivable from the Financing Fund	E	
		4287	Other Federal Receivables	E	
		4221	Unfilled Customer Orders Without Advance	E	
		4801	Undelivered Orders – Unpaid	E	
		4831	Undelivered Orders, Transferred - Unpaid	E	
		4871	Downward Adjustments of Prior Year Unpaid Undelivered Orders	E	
		4881	Upward Adjustments of Prior Year Unpaid Undelivered Orders	E	
		4901	Expended Authority – Unpaid	E	
		4971	Downward Adjustments of Prior Year Unpaid Expended Authority	E	
		4981	Upward Adjustments of Prior Year Unpaid Expended Authority	E	
16.	Total Outlays		Sum of lines 11 through 15		

Table 7-2 (Cont.)

(1)	(2)	(3)	(4)	(5)	(6)
Line No.	Statement of Budgetary Resources Line Title	Account No.	Account Title	Trial Bal.	Additional Detail Required
			THE TOTAL ABOVE MUST EQUAL THE SUM OF THE 22 ACCOUNTS BELOW.		
16.	Total Outlays (Cont.)	4802	Undelivered Orders – Paid	E-B	Obligated amount only for final in year of expiration.
		4902	Expended Authority – Paid	E	
		4882	Upward Adjustments of Prior Year Paid Undelivered Orders	E	
		4982	Upward Adjustments of Prior Year Paid Expended Authority	E	
		4222	Unfilled Customer Orders With Advance	E-B	
		4252	Reimbursements and Other Income Earned – Collected	E	
		4255	Appropriation Trust Fund Expenditure Transfers – Collected	E	
		4261	Actual Collection of Fees	E	
		4262	Actual Collection of Loan Principal	E	
		4263	Actual Collection of Loan Interest	E	
		4264	Actual Collection of Rent	E	
		4265	Actual Collections from Sale of Foreclosed Property	E	
		4266	Other Actual Collections – Non-Federal	E	
		4271	Actual Program Fund Subsidy Collected - Definite – Current	E	
		4272	Actual Program Fund Subsidy Collected - Indefinite – Permanent	E	
		4273	Interest Collected from Treasury	E	
		4274	Actual Program Fund Subsidy Collected - Indefinite – Current	E	
		4275	Actual Collections from Liquidating Fund	E	

Table 7-2 (Cont.)

(1)	(2)	(3)	(4)	(5)	(6)
Line No.	Statement of Budgetary Resources Line Title	Account No.	Account Title	Trial Bal.	Additional Detail Required
		4276	Actual Collections from Financing Fund	E	
		4277	Other Actual Collections – Federal	E	
		4872	Downward Adjustments of Prior Year Paid Undelivered Orders Refunds Collected	E	
		4972	Downward Adjustments of Prior Year Paid Expended Authority Refunds Collected	E	

Table 7-2 (Cont.)